

HOUSE SUBSTITUTE  
FOR  
HOUSE COMMITTEE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILL NO. 1060

1 AN ACT

2 To repeal sections 52.250, 52.265, 52.271,  
3 52.290, 54.261, 139.031, 139.052, 139.053,  
4 139.235, 140.150, 140.170, 140.190, 140.200,  
5 140.210, 140.220, 140.230, 140.260, 140.280,  
6 140.340, 140.350, 140.360, 140.370, 140.390,  
7 140.400, 140.405, 140.410, 140.420, 141.610,  
8 141.720, 141.750, 141.770. 141.790, 447.620,  
9 447.622, 447.625, 447.632, 447.636, 447.638,  
10 and 447.640, RSMo, and to enact in lieu  
11 thereof forty-five new sections relating to  
12 tax collection.

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13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
14 AS FOLLOWS:

15 Section A. Sections 52.250, 52.265, 52.271, 52.290, 54.261,  
16 139.031, 139.052, 139.053, 139.235, 140.150, 140.170, 140.190,  
17 140.200, 140.210, 140.220, 140.230, 140.260, 140.280, 140.340,  
18 140.350, 140.360, 140.370, 140.390, 140.400, 140.405, 140.410,  
19 140.420, 141.610, 141.720, 141.750, 141.770. 141.790, 447.620,  
20 447.622, 447.625, 447.632, 447.636, 447.638, and 447.640, RSMo,  
21 are repealed and forty-five new sections enacted in lieu thereof,  
22 to be known as sections 52.250, 52.265, 52.271, 52.290, 52.312,

1 52.315, 52.317, 54.261, 54.323, 54.325, 54.327, 139.031, 139.052,  
2 139.235, 140.150, 140.170, 140.190, 140.220, 140.230, 140.260,  
3 140.280, 140.340, 140.350, 140.360, 140.370, 140.405, 140.410,  
4 140.420, 141.610, 141.720, 141.750, 141.770. 141.790, 447.620,  
5 447.622, 447.625, 447.632, 447.636, 447.638, 447.640, 1, 2, 3, 4,  
6 and 5, to read as follows:

7 52.250. The collectors in third class counties shall  
8 collect a fee of one-half of one percent [and the collectors in  
9 fourth class counties shall collect a fee of one percent] of all  
10 current taxes collected, including current delinquent taxes,  
11 exclusive of all current railroad and utility taxes collected on  
12 behalf of the county, as compensation for mailing the statements  
13 and receipts. All fees collected pursuant to this section shall  
14 be collected on behalf of the county and shall be paid into the  
15 county treasury. Notwithstanding any provisions of law to the  
16 contrary, or any other provision of law in conflict with the  
17 provisions of this section, in all counties which become counties  
18 of the second or fourth classification after December 31, 2000,  
19 one-half of one percent of all current taxes collected, including  
20 current delinquent taxes allocable to each taxing authority  
21 within the county and the county shall continue to be deducted  
22 each year for mailing the statements and receipts, exclusive of  
23 all current railroad and utility taxes collected, and shall be  
24 deposited into the county general fund as required by this  
25 section as if the county had retained its classification as a

1 county of either the third or the fourth classification.

2 Collectors in third and fourth class counties are entitled to  
3 collect such fees immediately upon an order of the circuit court  
4 [under] pursuant to section 139.031, RSMo. If the protest is  
5 later sustained and a portion of the taxes so paid is returned to  
6 the taxpayer the county shall return that portion of the fee  
7 collected on the amount returned to the taxpayer.

8 52.265. In each county [wherein all taxes and licenses  
9 levied for any one year exceed two million dollars,] the  
10 collector and treasurer ex officio collector pursuant to chapter  
11 54.280, shall have the authority to employ such attorneys and  
12 other employees as may be necessary to promptly and correctly  
13 perform the duties of the offices of collector and treasurer ex  
14 officio collector, and such offices may also keep a notary public  
15 [in his office] at all times, who shall administer oaths and take  
16 notarial acknowledgments in connection with the office without  
17 charge.

18 52.271. 1. Notwithstanding any provisions of law to the  
19 contrary, or any other provision of law in conflict with  
20 provisions of this section and section 54.320, the county  
21 collector and treasurer ex officio in each county [of the third  
22 class] is entitled to employ deputies and assistants, and for the  
23 deputies and assistants is allowed not less than the amount  
24 allowed in [1992 or 1993] 1998 or 1999, whichever is greater and  
25 shall be allowed not less than any approved greater amount for

1     any succeeding years.

2             2. For the purpose of computing the various amounts under  
3 the provisions of subsection 1 of this section, the salary of the  
4 county collector is the total compensation provided in section  
5 52.269.

6             52.290. 1. In all counties except counties of the first  
7 classification having a charter form of government and any city  
8 not within a county, the collector shall collect on behalf of the  
9 county a fee for the collection of delinquent and back taxes of  
10 [five] seven percent on all sums collected to be added to the  
11 face of the tax bill and collected from the party paying the tax.  
12 [Two-fifths] Two-sevenths of the fees collected [under] pursuant  
13 to the provisions of this section shall be paid into the county  
14 general fund, two-sevenths of the fees collected pursuant to the  
15 provisions of this section shall be paid into the tax maintenance  
16 fund of the county as required by section 52.312 and  
17 [three-fifths] three-sevenths of the fees collected [under]  
18 pursuant to the provisions of this section shall be paid into the  
19 county employees' retirement fund created by sections 50.1000 to  
20 50.1200, RSMo.

21             2. In all counties of the first classification having a  
22 charter form of government and any city not within a county, the  
23 collector shall collect on behalf of the county and pay into the  
24 county general fund a fee for the collection of delinquent and  
25 back taxes of two percent on all sums collected to be added to

1 the face of the tax bill and collected from the party paying the  
2 tax, except that in a county with a charter form of government  
3 and with more than two hundred fifty thousand but less than three  
4 hundred fifty thousand inhabitants, the collector shall collect  
5 on behalf of the county a fee for the collection of delinquent  
6 and back taxes of three percent on all sums collected to be added  
7 to the face of the tax bill and collected from the party paying  
8 the tax. Two-thirds of the fees collected pursuant to the  
9 provisions of this section shall be paid into the county general  
10 fund and one-third of the fees collected pursuant to this section  
11 shall be paid into the tax maintenance fund of the county as  
12 required by section 52.312.

13 3. Such county collector may accept credit cards as proper  
14 form of payment of outstanding delinquent and back taxes due. No  
15 county collector may charge a surcharge for payment by credit  
16 card, and no county collector shall charge any credit card used  
17 for payment for more than the face value of the fees due.

18 52.312. Notwithstanding any provisions of law to the  
19 contrary, in addition to fees provided for in this chapter, or  
20 any other provisions of law in conflict with the provisions of  
21 this section, all counties including a county with a charter form  
22 of government and with more than two hundred fifty thousand but  
23 less than three hundred fifty thousand inhabitants, other than  
24 counties having a charter form of government and any city not  
25 within a county, subject to the provisions of this section, shall

1 establish a fund to be known as the "Tax Maintenance Fund" to be  
2 used solely as a depository for funds received or collected for  
3 the purpose of funding additional costs and expenses incurred in  
4 the office of collector. Funds in the tax maintenance fund shall  
5 be appropriated by the county commission, and used exclusively  
6 for the purposes authorized in this section, and section 52.315  
7 and 52.317.

8 52.315. 1. The two-sevenths collected to fund the tax  
9 maintenance fund pursuant to section 52.290, shall be transmitted  
10 monthly for deposit into the tax maintenance fund and used for  
11 additional administration and operation costs for the office of  
12 collector. Any costs shall include, but shall not be limited to,  
13 those costs that require any additional out-of-pocket expense by  
14 the office of collector and it may include reimbursement to  
15 county general revenue for the salaries of employees of the  
16 office of collector for hours worked and any other expenses  
17 necessary to conduct and execute the duties and responsibilities  
18 of such office.

19 2. The tax maintenance fund may also be used by the  
20 collector for training, purchasing new or upgrading information  
21 technology, equipment or other essential administrative expenses  
22 necessary to carry out the duties and responsibilities of the  
23 office of collector, including anything necessarily pertaining  
24 thereto.

25 3. The collector has the sole responsibility for all

1 expenditures made from the tax maintenance fund and shall approve  
2 all expenditures from such fund. All such expenditures from the  
3 tax maintenance fund shall not be used to substitute for or  
4 subsidize any allocation of county general revenue for the  
5 operation of the office of collector.

6 4. The tax maintenance fund may be audited by the  
7 appropriate auditing agency. Any unexpended balance shall be  
8 left in the tax maintenance fund, to accumulate from year to year  
9 with interest.

10 52.317. Any county subject to the provisions of section  
11 52.312 shall provide moneys for budget purposes in an amount not  
12 less than the approved budget in the previous year and shall  
13 include the same percentage adjustments in compensation as  
14 provided for other county employees as effective January first  
15 each year. Any moneys accumulated and remaining in the tax  
16 maintenance fund as of December thirty-first each year in all  
17 counties of the first classification and any county with a  
18 charter form of government and with more than two hundred fifty  
19 thousand but less than three hundred fifty thousand inhabitants  
20 shall be limited to an amount equal to one-half of the previous  
21 year's approved budget for the office of collector, and any  
22 moneys accumulated and remaining in the tax maintenance fund as  
23 of December thirty-first each year in all counties other than  
24 counties of the first classification and any city not within a  
25 county, which collect more than four million dollars of all

1 current taxes charged to be collected, shall be limited to an  
2 amount equal to the previous year's approved budget for the  
3 office of collector. Any moneys remaining in the tax maintenance  
4 fund as of December thirty-first each year that exceed the above  
5 established limits shall be certified by the collector and the  
6 certified amount shall be transferred by the treasurer to county  
7 general revenue by the following January fifteenth of each year.

8 54.261. 1. The county treasurer in counties of the first  
9 classification, not having a charter form of government and  
10 containing a portion of a city with a population of three hundred  
11 thousand or more, and in counties of the second, third and fourth  
12 classifications of this state, shall receive as compensation for  
13 services performed by the treasurer an annual salary based upon  
14 the assessed valuation of the county. The provisions of this  
15 section shall not permit or require a reduction, nor shall  
16 require an increase, in the amount of compensation being paid for  
17 the office of treasurer on January 1, [1997] 2002.

18 2. The amount of salary based upon assessed valuation shall  
19 be computed according to the following schedule:

Assessed Valuation	Salary
\$ 18,000,000 to 40,999,999	\$21,460
41,000,000 to 53,999,999	22,200
54,000,000 to 65,999,999	23,680
66,000,000 to 85,999,999	25,160
86,000,000 to 99,999,999	26,640



1	100,000,000 to 130,999,999	28,120
2	131,000,000 to 159,999,999	29,600
3	160,000,000 to 189,999,999	30,340
4	190,000,000 to 249,999,999	30,710
5	250,000,000 to 299,999,999	31,820
6	300,000,000 or more	33,300

7        3. In lieu of the salary schedule listed in subsection 2 of  
8        this section, the salary commission may authorize a salary  
9        schedule that exceeds the schedule in subsection 2 of this  
10       section, but such schedule shall not exceed the following:

11	<u>Assessed Valuation</u>	<u>Salary</u>
12	<u>\$ 18,000,000 to 40,999,999</u>	<u>\$29,000</u>
13	<u>41,000,000 to 53,999,999</u>	<u>30,000</u>
14	<u>54,000,000 to 65,999,999</u>	<u>32,000</u>
15	<u>66,000,000 to 85,999,999</u>	<u>34,000</u>
16	<u>86,000,000 to 99,999,999</u>	<u>36,000</u>
17	<u>100,000,000 to 130,999,999</u>	<u>38,000</u>
18	<u>131,000,000 to 159,999,999</u>	<u>40,000</u>
19	<u>160,000,000 to 189,999,999</u>	<u>41,000</u>
20	<u>190,000,000 to 249,999,999</u>	<u>41,500</u>
21	<u>250,000,000 to 299,999,999</u>	<u>43,000</u>
22	<u>300,000,000 or more</u>	<u>45,000</u>

23        [3.] 4. Two thousand dollars of the salary authorized in  
24        this section shall be payable to the treasurer only if the  
25        treasurer has completed at least twenty hours of classroom

1 instruction each calendar year relating to the operations of the  
2 treasurer's office when approved by a professional association of  
3 the county treasurers or county collectors of Missouri unless  
4 exempted from the training by the professional association. The  
5 professional association approving the program shall provide a  
6 certificate of completion to each treasurer who completes the  
7 training program and shall send a list of certified treasurers to  
8 the county commission of each county. Expenses incurred for  
9 attending the training session may be reimbursed to the county  
10 treasurer in the same manner as other expenses as may be  
11 appropriated for that purpose.

12 [4.] 5. The county treasurer in any county, other than a  
13 county of the first classification having a charter form of  
14 government or a county of the first classification not having a  
15 charter form of government and not containing any part of a city  
16 with a population of three hundred thousand or more, shall not,  
17 except upon two-thirds vote of all the members of the commission,  
18 receive an annual compensation in an amount less than the total  
19 compensation being received for the office of county treasurer in  
20 the particular county for services rendered or performed on the  
21 date the salary commission votes.

22 [5.] 6. In the event of a vacancy in the office of  
23 treasurer in any county except a county of the first  
24 classification with a charter form of government, when there is  
25 no deputy treasurer, the county commission shall appoint a

1 qualified acting treasurer until such time as the vacancy is  
2 filled by the governor pursuant to section 105.030, RSMo.

3 54.323. Notwithstanding any provisions of law to the  
4 contrary, in addition to fees provided for in this chapter, or  
5 any other provisions of law in conflict with the provisions of  
6 this section, all counties of the third and fourth classification  
7 adopting township organization subject to the provisions of this  
8 section, shall establish a fund to be known as the "Tax  
9 Maintenance Fund" to be used solely as a depository for funds  
10 received or collected for the purpose of funding additional costs  
11 and expenses incurred in the office of treasurer ex officio  
12 collector. Funds in the tax maintenance fund shall be  
13 appropriated by the county commission, and used exclusively for  
14 the purposes authorized in this section, and sections 54.325 and  
15 54.327.

16 54.325. 1. In addition to the fees collected on all  
17 delinquent and back taxes by any treasurer ex officio collector  
18 pursuant to the provisions of this chapter and chapter 50, RSMo,  
19 such ex officio collector shall collect an additional two percent  
20 on all delinquent and back taxes and these additional fees shall  
21 be transmitted monthly for deposit into the tax maintenance fund  
22 pursuant to the provisions of section 54.323 and used for  
23 additional administration and operation costs for the office of  
24 treasurer ex officio collector. Any costs shall include, but  
25 shall not be limited to, those costs that require any additional

1 out-of-pocket expense by the office of treasurer ex officio  
2 collector and it may include reimbursement to county general  
3 revenue for the salaries of employees of the office of treasurer  
4 ex officio collector for hours worked and any other expenses  
5 necessary to conduct and execute the duties and responsibilities  
6 of such office.

7 2. The tax maintenance fund may also be used by the  
8 treasurer ex officio collector for training, purchasing new or  
9 upgrading information technology, equipment or other essential  
10 administrative expenses necessary to carry out the duties and  
11 responsibilities of the office of treasurer ex officio collector,  
12 including anything necessarily pertaining thereto.

13 3. The treasurer ex officio collector has the sole  
14 responsibility for all expenditures made from the tax maintenance  
15 fund and shall approve all expenditures from such fund. All such  
16 expenditures from the tax maintenance fund shall not be used to  
17 substitute for or subsidize any allocation of county general  
18 revenue for the operation of the office of treasurer ex officio  
19 collector.

20 4. The tax maintenance fund may be audited by the  
21 appropriate auditing agency. Any unexpended balance shall be  
22 left in the tax maintenance fund, to accumulate from year to year  
23 with interest.

24 54.327. Any county of the third and fourth classification  
25 adopting township organization shall provide moneys for budget

1 purposes in an amount not less than the approved budget in the  
2 previous year and shall include the same percentage adjustments  
3 in compensation as provided for other county employees as  
4 effective January first each year. Any moneys accumulated and  
5 remaining in the tax maintenance fund as of December thirty-first  
6 each year in all counties of the third and fourth classification  
7 adopting township organization shall be limited to an amount  
8 equal to the previous year's approved budget for the office of  
9 treasurer ex officio collector. Any moneys remaining in the tax  
10 maintenance fund as of December thirty-first each year that  
11 exceed the above established limits shall be certified by the  
12 treasurers as ex officio collectors and the certified amount  
13 shall be transferred to county general revenue by the following  
14 January fifteenth of each year.

15 139.031. 1. Any taxpayer may protest all or any part of  
16 any taxes assessed against [him] such taxpayer, except taxes  
17 collected by the director of revenue of Missouri. Any such  
18 taxpayer desiring to pay any taxes under protest shall, at the  
19 time of paying such taxes, file with the collector a written  
20 statement setting forth the grounds on which [his] such  
21 taxpayer's protest is based. The statement shall include the  
22 true value in money claimed by the taxpayer if disputed.

23 2. Upon receiving payment of taxes under protest pursuant  
24 to subsection 1 of this section or upon receiving notice of an  
25 appeal pursuant to section 138.430, RSMo, the collector shall

1 disburse to the proper official all portions of taxes not  
2 disputed by the taxpayer and shall impound in a separate fund all  
3 portions of such taxes which are in dispute. Except as provided  
4 in subsection 3 of this section, every taxpayer protesting the  
5 payment of taxes shall, within ninety days after filing [his]  
6 such taxpayer's protest, commence an action against the collector  
7 by filing a petition for the recovery of the amount protested in  
8 the circuit court of the county in which the collector maintains  
9 [his] an office. If any taxpayer so protesting [his] such  
10 taxpayer's taxes shall fail to commence an action in the circuit  
11 court for the recovery of the taxes protested within the time  
12 prescribed in this subsection, such protest shall become null and  
13 void and of no effect, and the collector shall then disburse to  
14 the proper official the taxes impounded, and any interest earned  
15 thereon, as provided above in this subsection.

16 3. No action against the collector shall be commenced by  
17 any taxpayer who has, for the tax year in issue, filed with the  
18 state tax commission a timely and proper appeal of the protested  
19 taxes. Such taxpayer shall notify the collector of the appeal in  
20 the written statement required by subsection 1 of this section.  
21 The taxes so protested shall be impounded in a separate fund and  
22 the commission may order all or any part of such taxes refunded  
23 to the taxpayer, or may authorize the collector to release and  
24 disburse all or any part of such taxes in its decision and order  
25 issued pursuant to chapter 138, RSMo.

1           4. Trial of the action in the circuit court shall be in the  
2 manner prescribed for nonjury civil proceedings, and, after  
3 determination of the issues, the court shall make such orders as  
4 may be just and equitable to refund to the taxpayer all or any  
5 part of the taxes paid under protest, together with any interest  
6 earned thereon, or to authorize the collector to release and  
7 disburse all or any part of the impounded taxes, and any interest  
8 earned thereon, to the appropriate officials of the taxing  
9 authorities. Either party to the proceedings may appeal the  
10 determination of the circuit court.

11           5. All the county collectors of taxes, and the collector of  
12 taxes in any city not within a county, shall, upon written  
13 application of a taxpayer, refund any real or tangible personal  
14 property tax mistakenly or erroneously paid in whole or in part  
15 to the collector, or shall credit against the taxpayer's tax  
16 liability in the following taxable year and subsequent  
17 consecutive taxable years until the taxpayer has received credit  
18 in full for any [real or personal property] tax mistakenly or  
19 erroneously levied against the taxpayer and collected in whole or  
20 in part by the collector, or, if the taxpayer has no tax  
21 liability to such collector in the immediately following taxable  
22 year, refund any balance remaining on tax mistakenly or  
23 erroneously paid in whole or in part to the collector. Such  
24 application shall be filed within one year for personal property  
25 taxes and three years for real property taxes after the tax is

1 mistakenly or erroneously paid. The governing body, or other  
2 appropriate body or official of the county or city not within a  
3 county, shall make available to the collector funds necessary to  
4 make refunds under this subsection by issuing warrants upon the  
5 fund to which the mistaken or erroneous payment has been  
6 credited, or otherwise.

7 6. No taxpayer shall receive any interest on any money paid  
8 in by [him] such taxpayer erroneously.

9 7. All protested taxes shall be invested by the collector  
10 in the same manner as assets specified in section 30.260, RSMo,  
11 for investment of state moneys. A taxpayer who is entitled to a  
12 refund of protested taxes shall also receive the interest earned  
13 on the investment thereof. If the collector is ordered to  
14 release and disburse all or part of the taxes paid under protest  
15 to the proper official, such taxes shall be disbursed along with  
16 the proportional amount of interest earned on the investment of  
17 the taxes due the particular taxing authority.

18 8. On or before March first next following the delinquent  
19 date of taxes paid under protest, the county collector shall  
20 notify any taxing authority of the taxes paid under protest which  
21 would be received by such taxing authority if the funds were not  
22 the subject of a protest. Any taxing authority may apply to the  
23 circuit court of the county or city not within a county in which  
24 a collector has impounded protested taxes [under] pursuant to  
25 this section and, upon a satisfactory showing that such taxing



1 authority would receive such impounded tax funds if they were not  
2 the subject of a protest and that such taxing authority has the  
3 financial ability and legal capacity to repay such impounded tax  
4 funds in the event a decision ordering a refund to the taxpayer  
5 is subsequently made, the circuit court shall order, pendente  
6 lite, the disbursal of all or any part of such impounded tax  
7 funds to such taxing authority. The circuit court issuing an  
8 order [under] pursuant to this subsection shall retain  
9 jurisdiction of such matter for further proceedings, if any, to  
10 compel restitution of such tax funds to the taxpayer. In the  
11 event that any protested tax funds refunded to a taxpayer were  
12 disbursed to a taxing authority [under] pursuant to this  
13 subsection instead of being held and invested by the collector  
14 [under] pursuant to subsection 7 of this section, such taxing  
15 authority shall pay the taxpayer entitled to the refund of such  
16 protested taxes the same amount of interest, as determined by the  
17 circuit court having jurisdiction in the matter, such protested  
18 taxes would have earned if they had been held and invested by the  
19 collector.

20 9. No appeal filed shall stay any order of refund, but the  
21 decision filed by any court of last review modifying the circuit  
22 court's or state tax commission's determination pertaining to the  
23 amount of refund shall be binding on the parties, and the  
24 decision rendered shall be complied with by the party affected by  
25 any modification within ninety days of the date of such decision.

1 No taxpayer shall receive any interest on any additional award of  
2 refund, and the collector shall not receive any interest on any  
3 ordered return of refund in whole or in part.

4 139.052. 1. County collectors in counties of the first and  
5 second classification, by July 1, 2004, shall provide for the  
6 payment of all or any part of current real property taxes, which  
7 are owed, at the option of the taxpayer, on an annual,  
8 semiannual, or quarterly basis in such installments and on such  
9 terms as the collector deems appropriate.

10 2. The collector shall issue receipts for any installment  
11 payments.

12 3. Installment payments made at any time during a tax year  
13 shall not affect the taxpayer's right to protest the amount of  
14 such tax payments under applicable provisions of law.

15 4. Subsection 1 of this section shall not apply to payment  
16 for real property taxes by financial institutions, as defined in  
17 section 381.410, RSMo, who pay tax obligations which they service  
18 from escrow accounts, as defined in Title 24, Part 3500, Section  
19 17, Code of Federal Regulation, as amended.

20 5. The collector shall establish procedures by which taxes  
21 will be collected on installment payments. The estimate shall be  
22 based on the previous tax year's liability. A taxpayer's payment  
23 schedule shall be based on the estimate divided by the number of  
24 pay periods in which payments are to be made. The taxpayer shall  
25 at the end of the tax year pay any amounts owed in excess of the

1 estimate for such year.

2       139.235. Any person required to pay any tax who issues or  
3 passes a check, or other similar sight order, which is returned  
4 to the department of revenue, county collector, or treasurer ex  
5 officio collector because the account upon which the check or  
6 order was drawn was closed or did not have sufficient funds at  
7 the time of presentation for payment by the department of  
8 revenue, county collector, or treasurer ex officio collector to  
9 meet the face amount of the check or order, may, unless there be  
10 good cause shown, be assessed by the department of revenue, in  
11 addition to any other penalty or interest that may be owed, a  
12 penalty of ten dollars or five percent of the total amount of the  
13 returned check or order, whichever amount is greater, but in no  
14 event shall such penalty imposed exceed one hundred dollars.  
15 Such person may also be assessed by the county collector or  
16 treasurer ex officio collector, in addition to any other penalty  
17 or interest that may be owed, a penalty not to exceed twenty-five  
18 dollars. The department of revenue, county collector, or  
19 treasurer ex officio collector may refuse to accept any check or  
20 other similar sight order in payment of any tax currently owed  
21 plus penalty or interest from a person who previously attempted  
22 to pay such amount with a check or order that was returned to the  
23 department of revenue, county collector, or treasurer ex officio  
24 collector unless the remittance is in the form of a cashier's  
25 check, certified check, or money order.

1           140.150. 1. All lands [and lots], lots, mineral rights,  
2 and royalty interests on which taxes are delinquent and unpaid  
3 are subject to sale to discharge the lien for the delinquent and  
4 unpaid taxes as provided for in this chapter on the fourth Monday  
5 in August of each year.

6           2. No real property, lots, mineral rights, or royalty  
7 interest shall be sold for state, county or city taxes without  
8 judicial proceedings, unless the notice of sale contains the  
9 names of all record owners thereof, or the names of all owners  
10 appearing on the land tax book and all other information required  
11 by law. Delinquent taxes, with penalty, interest and costs, may  
12 be paid to the county collector at any time before the property  
13 is sold therefor.

14          3. The entry in the back tax book by the county clerk of  
15 the delinquent lands [and lots], lots, mineral rights, and  
16 royalty interest constitutes a levy upon the delinquent lands  
17 [and lots], lots, mineral rights, and royalty interests for the  
18 purpose of enforcing the lien of delinquent and unpaid taxes,  
19 together with penalty, interest and costs.

20          140.170. 1. Except for lands described in subsection 7 of  
21 this section, the county collector shall cause a copy of the list  
22 of delinquent lands and lots to be printed in some newspaper of  
23 general circulation published in the county, for three  
24 consecutive weeks, one insertion weekly, before the sale, the  
25 last insertion to be at least fifteen days prior to the fourth

1 Monday in August.

2 2. In addition to the names of all record owners or the  
3 names of all owners appearing on the land tax book it is only  
4 necessary in the printed and published list to state in the  
5 aggregate the amount of taxes, penalty, interest and cost due  
6 thereon, each year separately stated, and the land therein  
7 described shall be described in forty acre tracts or other legal  
8 subdivisions, and the lots shall be described by number, block,  
9 addition, etc., except that if a part or parts of any forty acre  
10 tract or other legal subdivision or lot are assessed on the tax  
11 books to two or more parties as owners thereof, then, as to such  
12 land or lots, such list shall be so prepared and separated.

13 3. To the list shall be attached and in like manner printed  
14 and published a notice [that so much] of said lands and lots [as  
15 are necessary to discharge the taxes, interest and charges which  
16 are due thereon at the time of sale will be sold at public  
17 auction] that said land and lots will be sold at public auction  
18 to discharge the taxes, interest, and charges which are due  
19 thereon at the time of sale in or adjacent to the courthouse of  
20 such county, on the fourth Monday in August next thereafter,  
21 commencing at ten o'clock of said day and continuing from day to  
22 day thereafter until all are offered.

23 4. The county collector, on or before the day of sale,  
24 shall insert at the foot of the list on his record a copy of the  
25 notice and certify on his record immediately following the notice

1 the name of the newspaper of the county in which the notice was  
2 printed and published and the dates of insertions thereof in the  
3 newspaper.

4 5. The expense of such printing shall be paid out of the  
5 county treasury and shall not exceed the rate provided for in  
6 chapter 493, RSMo, relating to legal publications, notices and  
7 advertisements, and the cost of printing at the rate paid by the  
8 county shall be taxed as part of the costs of the sale of any  
9 land or lot contained in the list.

10 6. The county collector shall cause the affidavit of the  
11 printer, editor or publisher of the newspaper in which the list  
12 of delinquent lands and notice of sale was published, as provided  
13 by section 493.060, RSMo, with the list and notice attached, to  
14 be recorded in the office of the recorder of deeds of the county,  
15 and the recorder shall not charge or receive any fees for  
16 recording the same.

17 7. The county collector may have a separate list of such  
18 lands, without legal descriptions or the names of the record  
19 owners, printed in a newspaper of general circulation published  
20 in such county for three consecutive weeks before the sale of  
21 such lands for a parcel or lot of land that:

22 (1) Has an assessed value of five hundred dollars or less  
23 and has been advertised previously; or

24 (2) Is a lot in a development of twenty or more lots and  
25 such lot has an assessed value of five hundred dollars or less.

1 The notice shall state that legal descriptions and the names of  
2 the record owners of such lands shall be posted at any county  
3 courthouse within the county and the office of the county  
4 collector.

5 140.190. 1. On the day mentioned in the notice, the county  
6 collector shall commence the sale of such lands, and shall  
7 continue the same from day to day until [so much of] each parcel  
8 assessed or belonging to each person assessed, shall be sold as  
9 will pay the taxes, interest and charges thereon, or chargeable  
10 to such person in said county.

11 2. The person offering at said sale to pay the required sum  
12 for [the least quantity of any] a tract shall be considered the  
13 purchaser of such [quantity] land; provided, no sale shall be  
14 made to any person who is currently delinquent on any tax  
15 payments on any property, other than a delinquency on the  
16 property being offered for sale, and who does not sign an  
17 affidavit stating such at the time of sale. Failure to sign such  
18 affidavit as well as signing a false affidavit may invalidate  
19 such sale. No bid shall be received from any person not a  
20 resident of the state of Missouri until such person shall file  
21 with said collector an agreement in writing consenting to the  
22 jurisdiction of the circuit court of the county in which such  
23 sale shall be made, and also filing with such collector an  
24 appointment of some citizen of said county as agent of said  
25 purchaser, and consenting that service of process on such agent

1 shall give such court jurisdiction to try and determine any suit  
2 growing out of or connected with such sale for taxes.

3 3. All such written consents to jurisdiction and selective  
4 appointments shall be preserved by the county collector and shall  
5 be binding upon any person or corporation claiming under the  
6 person consenting to jurisdiction and making the appointment  
7 herein referred to; provided further, that in the event of the  
8 death, disability or refusal to act of the person appointed as  
9 agent of said nonresident purchaser the county clerk shall become  
10 the appointee as agent of said nonresident purchaser.

11 140.220. 1. The clerk of the county commission shall  
12 attend, either in person or by deputy, as the clerk of the sale  
13 of such delinquent land, and shall enter the same on a sufficient  
14 record book giving a description of the proper tract or lot,  
15 [showing how much of each was sold,] to whom sold, and the price,  
16 or whether the same remains unsold.

17 2. For his services as in this section provided he shall,  
18 except in those counties having a population in excess of one  
19 hundred thousand, receive the sum of twenty-five cents on each  
20 tract of land or lot sold, to become part of the costs of sale  
21 and paid by the purchaser, which fee shall include entry or  
22 recital of redemption on such record.

23 140.230. 1. When real estate has been sold for taxes or  
24 other debt by the sheriff or collector of any county within the  
25 state of Missouri, and the same sells for a greater amount than



1 the debt or taxes and all costs in the case[, and the owner or  
2 owners, agent or agents cannot be found,] it shall be the duty of  
3 the sheriff or collector of the county, when such sale has been  
4 or may hereafter be made, to make a written statement describing  
5 each parcel or tract of land sold by him for a greater amount  
6 than the debt or taxes and all costs in the case[, and for which  
7 no owner or owners, agent or agents can be found,] together with  
8 the amount of surplus money in each case. The statement shall be  
9 subscribed and sworn to by the sheriff or collector making it  
10 before some officer competent to administer oaths within this  
11 state, and then presented to the county commission of the county  
12 where the sale has been or may be made; and on the approval of  
13 the statement by the commission, the sheriff or collector making  
14 the same shall pay the surplus money into the county treasury,  
15 take the receipt in duplicate of the treasurer for the overplus  
16 of money and retain one of the duplicate receipts himself and  
17 file the other with the county commission, and thereupon the  
18 commission shall charge the treasurer with the amount.

19 2. The treasurer shall place such moneys to the credit of  
20 the school fund of the county, to be held in trust for the term  
21 of seven years for the owner or owners or their legal  
22 representatives. At the end of seven years, if such fund shall  
23 not be called for, then it shall become a permanent school fund  
24 of the county.

25 3. County commissions shall compel owners or agents to make

1     satisfactory proof of their claims before receiving their money;  
2     provided, that no county shall pay interest to the claimant of  
3     any such fund.

4             140.260. 1. It shall be lawful for the county commission  
5     of any county, and the comptroller, mayor and president of the  
6     board of assessors of the city of St. Louis, to designate and  
7     appoint a suitable person or persons with discretionary authority  
8     to bid at all sales to which section 140.250 is applicable, and  
9     to purchase at such sales all lands or lots necessary to protect  
10    all taxes due and owing and prevent their loss to the taxing  
11    authorities involved from inadequate bids.

12            2. Such person or persons so designated are hereby declared  
13    as to such purchases and as titleholders pursuant to collector's  
14    deeds issued on such purchases, to be trustees for the benefit of  
15    all funds entitled to participate in the taxes against all such  
16    lands or lots so sold.

17            3. Such person or persons so designated shall not be  
18    required to pay the amount bid on any such purchase but the  
19    collector's deed issuing on such purchase shall recite the  
20    delinquent taxes for which said lands or lots were sold, the  
21    amount due each respective taxing authority involved, and that  
22    the grantee in such deed or deeds holds title as trustee for the  
23    use and benefit of the fund or funds entitled to the payment of  
24    the taxes for which said lands or lots were sold.

25            4. The costs of all collectors' deeds, the recording of

1 same and the advertisement of such lands or lots shall be paid  
2 out of the county treasury in the respective counties and such  
3 fund as may be designated therefor by the authorities of the city  
4 of St. Louis.

5 5. All lands or lots so purchased shall be sold and deeds  
6 ordered executed and delivered by such trustees upon order of the  
7 county commission of the respective counties and the comptroller,  
8 mayor and president of the board of assessors of the city of St.  
9 Louis, and the proceeds of such sales shall be applied, first, to  
10 the payment of the costs incurred and advanced, and the balance  
11 shall be distributed pro rata to the funds entitled to receive  
12 the taxes on the lands or lots so disposed of.

13 6. Upon appointment of any such person or persons to act as  
14 trustee as herein designated a certified copy of the order making  
15 such appointment shall be delivered to the collector, and if such  
16 authority be revoked a certified copy of the revoking order shall  
17 also be delivered to the collector.

18 7. Compensation to trustees as herein designated shall be  
19 payable solely from proceeds derived from the sale of lands  
20 purchased by them as such trustees and shall be fixed by the  
21 authorities herein designated, but not in excess of ten percent  
22 of the price for which any such lands and lots are sold by the  
23 trustees; provided further, that if at any such sale any person  
24 bid a sufficient amount to pay in full all delinquent taxes,  
25 penalties, interest and costs, then the trustees herein

1 designated shall be without authority to further bid on any such  
2 land or lots.

3 8. If the county commission of any county does not  
4 designate and appoint a suitable person or persons as trustee or  
5 trustees, so appointed, does not accept property after the third  
6 offering where no sale occurred then it shall be at the  
7 discretion of the collector to sell such land subsequent to the  
8 third offering of such land and lots at any time and for any  
9 amount.

10 140.280. 1. Where such sale is made, the purchaser at such  
11 sale shall immediately pay the amount of his bid to the  
12 collector, who shall pay the surplus, if any, [to the person  
13 entitled thereto; or if he has doubt, or a dispute arises as to  
14 the proper person, the same shall be paid] into the county  
15 treasury to be held for the use and benefit of the person  
16 entitled thereto.

17 2. In case the purchaser fails to pay his bid, the land  
18 shall be again forthwith offered for sale the same as if no sale  
19 had been made, and the purchaser so failing shall forfeit and pay  
20 for the use of the distributive county school fund of the county  
21 a penalty of twenty-five percent of the amount of his bid, to be  
22 recovered by action of debt in the name of the collector, before  
23 any court having jurisdiction, and the prosecuting attorney shall  
24 conduct such suit, and for his services a fee of five dollars  
25 shall be taxed against such delinquent purchaser.

1           140.340. 1. The owner or occupant of any land or lot sold  
2 for taxes, or any other persons having an interest therein, may  
3 redeem the same at any time during the [two years] one year next  
4 ensuing, in the following manner: By paying to the county  
5 collector, for the use of the purchaser, his heirs or assigns,  
6 the full sum of the purchase money named in his certificate of  
7 purchase and all the cost of the sale together with interest at  
8 the rate specified in such certificate, not to exceed ten percent  
9 annually, with all subsequent taxes which have been paid thereon  
10 by the purchaser, his heirs or assigns, with interest at the rate  
11 of eight percent per annum on such taxes subsequently paid, and  
12 in addition thereto the person redeeming any land shall pay the  
13 costs incident to entry of recital of such redemption.

14           2. Upon deposit with the county collector of the amount  
15 necessary to redeem as herein provided, it shall be the duty of  
16 the county collector to mail to the purchaser, his heirs or  
17 assigns, at the last post-office address if known, and if not  
18 known, then to the address of the purchaser as shown in the  
19 record of the certificate of purchase, notice of such deposit for  
20 redemption.

21           3. Such notice, given as herein provided, shall stop  
22 payment to the purchaser, his heirs or assigns, of any further  
23 interest or penalty.

24           4. In case the party purchasing said land, his heirs or  
25 assigns, fails to take a tax deed for the land so purchased

1 within six months after the expiration of the [two years] one  
2 year next following the date of sale, no interest shall be  
3 charged or collected from the redemptioner after that time.

4 140.350. Infants and incapacitated and disabled persons as  
5 defined in chapter 475, RSMo, may redeem any lands belonging to  
6 them sold for taxes, within [two years] one year after the  
7 expiration of such disability, in the same manner as provided in  
8 section 140.340 for redemption by other persons.

9 140.360. 1. In case any lasting and valuable improvements  
10 shall have been made by the purchaser at a sale for taxes, or by  
11 any person claiming under him, and the land on which the same  
12 shall have been made shall be redeemed as aforesaid, the premises  
13 shall not be restored to the person redeeming, until he shall  
14 have paid or tendered to the adverse party the value of such  
15 improvements; and, if the parties cannot agree on the value  
16 thereof the same proceedings shall be had in relation thereto as  
17 shall be prescribed in the law existing at the time of such  
18 proceedings for the relief of occupying claimants of lands in  
19 actions of ejectment.

20 2. No compensation shall be allowed for improvements made  
21 before the expiration of [two years] one year from the date of  
22 sale for taxes.

23 140.370. 1. When lands sold for taxes, or any portions  
24 thereof, shall be redeemed, the county collector shall insert a  
25 memorandum of such redemption on the record of the certificate of

1 purchase applicable thereto, stating the quantity or description  
2 [of the portion] redeemed, [if not the whole], the date thereof,  
3 and by whom made, and sign the same officially, and shall  
4 likewise give a certificate thereof to the person redeeming.

5 2. The person redeeming shall then present to the county  
6 clerk the certificate of redemption and the county clerk shall  
7 then enter on his record of sales of land for delinquent taxes  
8 the recital of such redemption, the date thereof, and the person  
9 redeeming.

10 140.405. Any person purchasing property at a delinquent  
11 land tax auction shall not acquire the deed to the real estate,  
12 as provided for in section 140.420, until the person meets with  
13 the following requirement or until such person makes affidavit  
14 that a title search has revealed no publicly recorded deed of  
15 trust, mortgage, lease, lien or claim on the real estate. At  
16 least ninety days prior to the date when a purchaser is  
17 authorized to acquire the deed, the purchaser shall notify any  
18 person who holds a publicly recorded deed of trust, mortgage,  
19 lease, lien or claim upon that real estate of the latter person's  
20 right to redeem such person's publicly recorded security or  
21 claim. Notice shall be sent by certified mail to any such  
22 person, including one who was the publicly recorded owner of the  
23 property sold at the delinquent land tax auction previous to such  
24 sale, at such person's last known available address. Failure of  
25 the purchaser to comply with this provision shall result in such

1 purchaser's loss of all interest in the real estate. If any real  
2 estate is purchased at a third-offering tax auction and has a  
3 publicly recorded deed of trust, mortgage, lease, lien or claim  
4 upon the real estate, the purchaser of said property at a  
5 third-offering tax auction shall notify anyone with a publicly  
6 recorded deed of trust, mortgage, lease, lien or claim upon the  
7 real estate pursuant to this section. Once the purchaser has  
8 notified the county collector by affidavit that proper notice has  
9 been given, anyone with a publicly recorded deed of trust,  
10 mortgage, lease, lien or claim upon the property shall have  
11 ninety days to redeem said property or be forever barred from  
12 redeeming said property. If the county collector chooses to  
13 perform the title search then the county collector must comply  
14 with all provisions of section 140.405, and may charge the  
15 purchaser the cost of the title search before giving the  
16 purchaser a deed pursuant to section 140.420.

17 140.410. In all cases where lands have been or may  
18 hereafter be sold for delinquent taxes, penalty, interest and  
19 costs and a certificate of purchase has been or may hereafter be  
20 issued it is hereby made the duty of such purchaser, his or her  
21 heirs or assigns, to cause a deed to be executed and placed on  
22 record in the proper county within [four] two years from the date  
23 of said sale; provided, that on failure of said purchaser, his or  
24 her heirs or assigns so to do, then and in that case the amount  
25 due such purchaser shall cease to be a lien on said lands so



1 purchased as herein provided. Any person purchasing property at  
2 a delinquent land tax sale shall pay to the collector the fee  
3 necessary for the recording of such collector deed to be issued.  
4 It shall be the responsibility of the collector to record the  
5 deed before delivering such deed to the purchaser of the  
6 property.

7 140.420. [1.] If no person shall redeem the lands sold for  
8 taxes within [two years] one year from the sale, at the  
9 expiration thereof, and on production of certificate of purchase,  
10 [and in case the certificate covers only a part of a tract or lot  
11 of land, then accompanied with a survey or description of such  
12 part, made by the county surveyor,] the collector of the county  
13 in which the sale of such lands took place shall execute to the  
14 purchaser, his heirs or assigns, in the name of the state, a  
15 conveyance of the real estate so sold, which shall vest in the  
16 grantee an absolute estate in fee simple, subject, however, to  
17 all claims thereon for unpaid taxes except such unpaid taxes  
18 existing at time of the purchase of said lands and the lien for  
19 which taxes was inferior to the lien for taxes for which said  
20 tract or lot of land was sold.

21 [2. In making such conveyance, when two or more parcels,  
22 tracts, or lots of land are sold for the nonpayment of taxes to  
23 the same purchaser or purchasers, or the same person or persons  
24 shall in any wise become the owner of the certificates thereof,  
25 all of such parcels shall be included in one deed.]

1           141.610. Each court administrator's or sheriff's deed given  
2 pursuant to the provisions of the land tax collection law shall  
3 be presumptive evidence that the suit and all proceedings therein  
4 and all proceedings prior thereto from and including assessment  
5 of the lands affected thereby and all notices required by law  
6 were regular and in accordance with all provisions of the law  
7 relating thereto. The court administrator or sheriff shall  
8 record its deed and shall collect said recording fee at the time  
9 of sale. After [two years] one year from the date of the  
10 [recording of such] court administrator's [or sheriff's deed]  
11 foreclosure sale, the presumption shall be conclusive pursuant to  
12 sections 141.210 to 141.810. Notwithstanding section 516.010,  
13 RSMo, no suit to set aside or to attack the validity of any such  
14 court administrator's or sheriff's deed shall be commenced or  
15 maintained unless the suit is filed within [two years] one year  
16 from the date of the court administrator's [or sheriff's deed is  
17 recorded] foreclosure sale.

18           141.720. 1. The land trust shall be composed of three  
19 members, one of whom shall be appointed by the county executive,  
20 or if the county does not have a county executive, the county  
21 commission of the county, one of whom shall be appointed by the  
22 city council of that city in the county which then has the  
23 largest population according to the last preceding federal  
24 decennial census, and one of whom shall be appointed by the board  
25 of directors of the school district which then has the largest

1 population according to such census in the county.

2 2. The terms of office of the land trustees shall be for  
3 four years each, except the terms of the first land trustees who  
4 shall be appointed by the foregoing appointing authorities,  
5 respectively, not sooner than twelve months and not later than  
6 eighteen months after sections 141.210 to 141.810 take effect.

7 3. Each land trustee shall have been a resident of the  
8 county for at least five years next prior to appointment, shall  
9 not hold other salaried or compensated public office by election  
10 or appointment during service as land trustee, the duties of  
11 which would in any way conflict with his duties as land trustee,  
12 and shall have had at least ten years experience in the  
13 management or sale of real estate.

14 4. Of the first land trustees appointed under sections  
15 141.210 to 141.810, the land trustee appointed by the county  
16 commission shall serve for a term ending February 1, 1946, the  
17 land trustee appointed by the board of directors of the school  
18 district then having the largest population in the county shall  
19 serve for a term expiring February 1, 1947, and the land trustee  
20 appointed by the city council of the city then having the largest  
21 population in the county shall serve for a term expiring February  
22 1, 1948. Each land trustee shall serve until his successor has  
23 been appointed and qualified.

24 5. Any vacancy in the office of land trustee shall be  
25 filled for the unexpired term by the same appointing authority

1       which made the original appointment. If any appointing authority  
2       fails to make any appointment of a land trustee within the time  
3       the first appointments are required by sections 141.210 to  
4       141.810 to be made, or within thirty days after any term expires  
5       or vacancy occurs, then the appointment shall be made by the  
6       mayor of that city in the county then having the largest  
7       population, according to the last preceding federal decennial  
8       census.

9               6. The members shall receive for their services as land  
10       trustees a salary of two thousand four hundred dollars per year.

11              7. Each land trustee may be removed for cause by the  
12       respective appointing authority, after public hearing, if  
13       requested by the land trustee, and an opportunity to be  
14       represented by counsel and to present evidence is afforded the  
15       trustee.

16              141.750. 1. Such land trust shall be a continuing body and  
17       shall have and adopt an official seal which shall bear on its  
18       face the words "Land Trust of ..... County, Missouri",  
19       "Seal", and shall have the power to sue and issue deeds in its  
20       name, which deed shall be signed by the chairman or vice  
21       chairman, and attested by the secretary or assistant secretary  
22       and the official seal of the land trust affixed thereon, and  
23       shall have the general power to administer its business as any  
24       other corporate body.

25              2. The land trust may convey title to any real estate sold

1 or conveyed by it by general or special warranty deed, and may  
2 convey an absolute title in fee simple, without in any case  
3 procuring any consent, conveyance or other instrument from the  
4 beneficiaries for which it acts; provided, however, that each  
5 such deed shall recite whether the selling price represents a  
6 consideration equal to or in excess of two-thirds of the  
7 appraised value of such real estate so sold or conveyed, and if  
8 such selling price represents a consideration less than  
9 two-thirds of the appraised value of said real estate, then the  
10 land trustees shall first procure the consent thereto of not less  
11 than two of the three appointing authorities, which consent shall  
12 be evidenced by a copy of the action of each such appointing  
13 authority duly certified to by its clerk or secretary attached to  
14 and made a part of said deed, except the land trust may sell or  
15 convey a vacant residential tract of land containing four  
16 thousand square feet or less with an assessed value of less than  
17 two hundred fifty dollars to the owner or owners of residential  
18 property contiguous to the tract being sold for a price equal to  
19 fifty percent of the assessed value of the tract without first  
20 obtaining an appraisal of the tract.

21 141.770. 1. Each annual budget of the land trust shall be  
22 itemized as to objects and purposes of expenditure, prepared not  
23 later than December [fifteenth] tenth of each year with copies  
24 delivered to the county and city that appointed trustee members,  
25 and shall include therein only such appropriations as shall be

1 deemed necessary to meet the reasonable expenses of the land  
2 trust during the forthcoming fiscal year. That budget shall not  
3 become the required annual budget of the land trust unless and  
4 until it has been approved by the governing bodies of the county  
5 or city that appointed trustee members. If either of the  
6 governing bodies of the county and city that appointed trustee  
7 members fail to notify the land trust in writing of any  
8 objections to the proposed annual budget on or before December  
9 twentieth, then such failure or failures to object shall be  
10 deemed approval. In the event objections have been made and a  
11 budget for the fiscal year beginning January first has not been  
12 approved by the governing bodies of the county and city on or  
13 before January first, then the budget for the previous fiscal  
14 year shall become the approved budget for that fiscal year. Any  
15 unexpended funds from the preceding fiscal year shall be deducted  
16 from the amounts needed to meet the budget requirements of the  
17 forthcoming year.

18 2. Copies of the budget shall be made available to the  
19 public on or before December [fifteenth] tenth, and a public  
20 hearing shall be had thereon prior to December twentieth, in each  
21 year. The approved and adopted budget may be amended by the  
22 trustee members only with the approval of the governing bodies of  
23 the county and city that appointed trustee members.

24 3. If at any time there are not sufficient funds available  
25 to pay the salaries and other expenses of such land trust and of

1 its employees, incident to the administration of sections 141.210  
2 to 141.810, including any expenditures authorized by section  
3 141.760, funds sufficient to pay such expenses shall be advanced  
4 and paid to the land trust upon its requisition therefor, fifty  
5 percent thereof by the county commission of such county, and the  
6 other fifty percent by all of the municipalities in such county  
7 as defined in section 141.220, in proportion to their assessed  
8 valuations at the time of their last completed assessment for  
9 state and county purposes. The land trust shall have power to  
10 requisition such funds in an amount not to exceed twenty-five  
11 [thousand dollars] percent of the total annual budget of the land  
12 trust from such sources for [each] that fiscal year of the land  
13 trust for which there are not sufficient funds otherwise  
14 available to pay the salaries and other expenses of the land  
15 trust, but any amount in excess of twenty-five [thousand dollars  
16 per] percent of the total annual budget in any fiscal year may be  
17 requisitioned by and paid to the land trust only if such  
18 additional sums are agreed to and approved by the county  
19 commission and the respective municipalities in such county so  
20 desiring to make such payment. All moneys so requisitioned shall  
21 be paid in a lump sum within thirty days after such requisition  
22 or the commencement of [each] the fiscal year of the land trust  
23 for which such requisition is made, whichever is later, and shall  
24 be deposited to the credit of the land trust in some bank or  
25 trust company, subject to withdrawal by warrant as herein

1 provided.

2 4. The fiscal year of the land trust shall commence on  
3 January first of each year. [Said] Such land trust shall audit  
4 all claims for the expenditure of money, and shall, acting by the  
5 chairman or vice chairman thereof, draw warrants therefor from  
6 time to time.

7 5. No warrant for the payment of any claim shall be drawn  
8 by such land trust until such claim shall have been approved by  
9 the land commissioner and shall bear [his] the commissioner's  
10 certificate that there is a sufficient unencumbered balance in  
11 the proper appropriation and sufficient unexpended cash available  
12 for the payment thereof. For any certification contrary thereto,  
13 such land commissioner shall be liable personally and on [his]  
14 the commissioner's official bond for the amounts so certified,  
15 and shall thereupon be promptly removed from office by the land  
16 trustees.

17 6. In addition to the annual audit provided for in section  
18 141.760, the land trust may be performance audited at any time by  
19 the state auditor or by the auditor of any home rule city with  
20 more than four hundred thousand inhabitants and located in more  
21 than one county that is a member of the land trust. The cost of  
22 such audit shall be paid by the land trust, and copies shall be  
23 made available to the public within thirty days of the completion  
24 of the audit.

25 141.790. 1. Such land trust shall set up accounts on its



1 books relating to the operation, management, or other expense of  
2 each individual parcel of real estate.

3 2. When any parcel of real estate is sold or otherwise  
4 disposed of by the land trust, the proceeds therefrom shall be  
5 applied and distributed in the following order:

6 (1) To the payment of the expenses of sale;

7 (2) To the payment of any penalties, attorney's fees or  
8 costs which were included in the judgment originally entered  
9 against said parcel of real estate, plus its proportional part of  
10 the costs of sheriff's foreclosure sale, as shown on the books of  
11 the collector;

12 (3) To the payment of the costs of the care, improvement,  
13 operation, and management of such parcel of real estate as  
14 determined by the land trustees and apportioned to such parcel;

15 (4) The balance to be retained by the land trust to pay the  
16 salaries and other expenses of such land trust and of its  
17 employees, incident to the administration of sections 141.210 to  
18 141.810, including any expenditures authorized by section  
19 141.760, as provided for in its annual budget;

20 (5) Any funds in excess of those necessary to meet the  
21 expenses of the annual budget of the land trust in any fiscal  
22 year, and including a reasonable sum to carry over into the next  
23 fiscal year to assure that sufficient funds will be available to  
24 meet initial expenses for that next fiscal year, may be paid to  
25 the respective taxing authorities and tax bill owners, if any, in

1 the proportion that the principal amounts of the tax bills of  
2 each such party bears to the total principal amount of all the  
3 tax bills included in the original judgment relating to such  
4 parcel of real estate and in the order of their respective  
5 priorities. After deduction of all sums charged to each account  
6 for various expenses, distribution shall be made to the  
7 respective taxing authorities and to tax bill owners having an  
8 interest in such parcel of real estate, on January first and July  
9 first of each year, and at such other times as the land trustees  
10 in their discretion may determine.

11 447.620. As used in sections 447.620 to 447.640, the  
12 following terms mean:

13 (1) "Housing code", a local building, fire, health,  
14 property maintenance, nuisance or other ordinance which contains  
15 standards regulating the condition or maintenance of residential  
16 buildings;

17 (2) "Last known address", the address where the property is  
18 located or the address as listed in the property tax records;

19 (3) ["Low- or moderate-income housing", housing for persons  
20 and families who lack the amount of income necessary to rent or  
21 purchase adequate housing without financial assistance, as  
22 defined by such income limits as shall be established by the  
23 Missouri housing development commission for the purposes of  
24 determining eligibility under any program aimed at providing  
25 housing for low- and moderate-income families or persons;

1           (4)] "Municipality", any incorporated city, town or  
2 village;

3           [(5)] (4) "Nuisance", any property which because of its  
4 physical condition or use is a public nuisance or any property  
5 which constitutes a blight on the surrounding area or any  
6 property which is in violation of the applicable housing code  
7 such that it constitutes a substantial threat to the life, health  
8 or safety of the public. For purposes of sections 447.620 to  
9 447.640, any declaration of a public nuisance by a municipality  
10 pursuant to an ordinance adopted pursuant to sections 67.400 to  
11 67.450, RSMo, shall constitute prima facie evidence that the  
12 property is a nuisance;

13           [(6)] (5) "Organization", any Missouri not-for-profit  
14 organization validly organized pursuant to law and whose purpose  
15 includes the provision or enhancement of housing opportunities in  
16 its community;

17           [(7)] (6) "Parties in interest", any owner or owners of  
18 record, occupant, lessee, mortgagee, trustee, personal  
19 representative, agent or other party having an interest in the  
20 property as shown by the land records of the recorder of deeds of  
21 the county wherein the property is located, except in any  
22 municipality contained wholly or partially within a county [with  
23 a population of over six hundred thousand and less than nine  
24 hundred thousand] with a charter form of government and with more  
25 than six hundred thousand but less than seven hundred thousand

1     inhabitants, "parties in interest" shall mean owners, lessees,  
2     mortgagees or lienholders whose interest has been recorded or  
3     filed in the public records;

4             [(8)] (7) "Rehabilitation", the process of improving the  
5     property, including, but not limited to, bringing the property  
6     into compliance with the applicable housing code.

7             447.622. Any organization may petition to have property  
8     declared abandoned pursuant to the provisions of sections 447.620  
9     to 447.640 and for temporary possession of such property, if:

10            (1) The property has been continuously unoccupied by  
11     persons legally entitled to possession for at least one month  
12     prior to the filing of the petition;

13            (2) The taxes are delinquent on the property;

14            (3) The property is a nuisance; and

15            (4) The organization intends to rehabilitate the property  
16     [and use the property as low- or moderate-income housing].

17            447.625. 1. Any petition filed under the provisions of  
18     sections 447.620 to 447.640 which pertains to property located  
19     within any [municipality contained wholly or partially within a  
20     county with a population of over six hundred thousand and less  
21     than nine hundred thousand] home rule city with more than four  
22     hundred thousand inhabitants and located in more than one county  
23     shall meet the requirements of this section.

24            2. Summons shall be issued and service of process shall be  
25     had as in other in rem or quasi in rem civil actions.

1           3. The petition shall contain a prayer for a court order  
2 approving the organization's rehabilitation plan and granting  
3 temporary possession of the property to the organization. The  
4 petition shall also contain a prayer for a sheriff's deed  
5 conveying title to the property to the organization [at the  
6 expiration of the one-year period following entry of the order  
7 granting temporary possession of the property to the  
8 organization] upon the completion of rehabilitation when no owner  
9 has regained possession of the property pursuant to section  
10 [447.438] 447.638.

11           4. The court shall stay any ruling on the organization's  
12 prayer for a sheriff's deed until [the one-year period has  
13 expired] rehabilitation has been completed.

14           5. The owner [shall be entitled to regain possession of the  
15 property by motion instead of a new petition under section  
16 447.638. The compensation to be paid shall be set] may file a  
17 motion for restoration of possession of the property prior to the  
18 completion of rehabilitation. The court shall determine whether  
19 to restore possession to the owner and proper compensation to the  
20 organization in the same manner as in section 447.638.

21           6. [The] Upon completion of rehabilitation the organization  
22 may file a motion for sheriff's deed in place of a petition for  
23 judicial deed under section 447.640.

24           7. The provisions of sections 447.620 to 447.640 shall  
25 apply except where they are in conflict with this section.

1           447.632. The court shall grant the organization's petition  
2 if the court finds that the conditions alleged by the plaintiff  
3 as specified in section 447.622 [exist] existed at the time the  
4 verified petition was filed in the circuit court, that the plan  
5 for the rehabilitation of the property submitted to the court by  
6 the plaintiff is feasible and defendant has failed to demonstrate  
7 that the plaintiff should not be allowed to rehabilitate the  
8 property.

9           447.636. The organization shall file [an annual] a  
10 quarterly report of its rehabilitation and use of the property,  
11 including a statement of all expenditures made by the  
12 organization and all income and receipts from the property for  
13 the preceding [years] quarters.

14           447.638. The owner [shall be entitled to regain possession  
15 of the property by petitioning] may petition the circuit court  
16 for restoration of possession of the property and, upon due  
17 notice to the plaintiff organization, for a hearing on such  
18 petition. At the hearing, the court shall determine whether the  
19 owner has the capacity and the resources to complete  
20 rehabilitation of the property if such work has not been  
21 completed by the organization. If the court determines that the  
22 owner does not have the capacity or the resources to complete  
23 rehabilitation of the property, the court shall not restore  
24 possession to the owner. If the court determines that the  
25 rehabilitation work has been completed by the organization or

1     that the owner has the capacity and the resources to complete the  
2     rehabilitation, the court shall then determine proper  
3     compensation to the organization for its expenditures, including  
4     management fees, based on the organization's reports to the  
5     court. The court, in determining the proper compensation to the  
6     organization, may consider income or receipts received from the  
7     property by the organization. After the owner pays the  
8     compensation to the organization as determined by the court, the  
9     owner shall resume possession of the property, subject to all  
10    existing rental agreements, whether written or verbal, entered  
11    into by the organization.

12         447.640. If an owner [takes no action to] does not regain  
13    possession of the property in the one-year period following entry  
14    of an order granting temporary possession of the property to the  
15    organization, the organization may file a petition for judicial  
16    deed and, upon due notice to the named defendants, an order may  
17    be entered granting a quitclaim judicial deed to the  
18    organization. A conveyance by judicial deed shall operate to  
19    extinguish all existing ownership interests in, liens on, and  
20    other interest in the property, except tax liens.

21         Section 1. 1. The governor is hereby authorized and  
22         empowered to sell, transfer, grant, and convey all interest in  
23         fee simple absolute in property owned by the state in the Battle  
24         of Athens State Historic Site to the Robert F. French Trust. The  
25         property to be conveyed is more particularly described as

1 follows:

2 All that part of the Southwest quarter  
3 of section nineteen in Township sixty seven  
4 North, Range seven West described in  
5 instrument recorded at microfilm drawer 3M  
6 card 2156 of the Clark county records being  
7 WEST of the following described line.  
8 Beginning at the Southeast corner of a tract  
9 of land described in instrument recorded at  
10 microfilm drawer 9M card 926 of the Clark  
11 County records and shown on survey dated  
12 February 05, 1999 recorded with the  
13 Department of Natural Resources as Document  
14 number 750-26794, thence along the south  
15 boundary of section nineteen North 87 degrees  
16 03' 25" West 8.0 feet to a fence and the true  
17 point of beginning, thence along said fence  
18 North 3 degrees 00' 33" East 1139.6 feet,  
19 thence North 4 degrees 38' 44" East 956.9  
20 feet to a corner fence post, thence continue  
21 North 4 degrees 38' 44" East on a projection  
22 of the fence to the low water mark of the Des  
23 Moines River.

24 2. In consideration for the conveyance in subsection 1 of  
25 this section, the Missouri department of natural resources is  
26 hereby authorized to receive via quitclaim deed property from the  
27 Robert F. French Trust. The property to be conveyed to the  
28 department is more particularly described as follows:

29 All that part of the Southwest quarter  
30 of section nineteen in Township sixty seven  
31 North, Range seven West described in  
32 instrument recorded at microfilm drawer 3M  
33 card 2156 of the Clark county records being  
34 EAST of the following described line.  
35 Beginning at the Southeast corner of a tract  
36 of land described in instrument recorded at  
37 microfilm drawer 9M card 926 of the Clark  
38 County records and shown on survey dated  
39 February 05, 1999 recorded with the  
40 Department of Natural Resources as Document  
41 number 750-26794, thence along the south  
42 boundary of section nineteen North 87 degrees  
43 03' 25" West 8.0 feet to a fence and the true  
44 point of beginning, thence along said fence



1 North 3 degrees 00'33" East 1139.6 feet,  
2 thence North 4 degrees 38' 44" East 956.9  
3 feet to a corner fence post, thence continue  
4 North 4 degrees 38' 44" East on a projection  
5 of the fence to the low water mark of the Des  
6 Moines River.

7 3. The attorney general shall approve the form of the  
8 instrument of conveyance.

9 Section 2. 1. The governor is hereby authorized and  
10 empowered to sell, transfer, grant, and convey all interest in  
11 fee simple absolute in property owned by the state at Cuivre  
12 River State Park to Steve and Ellen Piacentini, husband and wife.  
13 The property to be conveyed is more particularly described as  
14 follows:

15 Part of lands located in the County of  
16 Lincoln and the State of Missouri, lying in  
17 part of the southwest quarter of Section 16  
18 and part of the northwest quarter of Section  
19 21, Township 49 North, Range 1 East of the  
20 Fifth Principal Meridian, being all that part  
21 north and east of the following described  
22 courses:

23 Commencing at a standard aluminum monument,  
24 described in MoDNR document # 600-65596 and  
25 located per survey filed as document # 750-  
26 26854 in the records of the Missouri  
27 Department of Natural Resources, marking the  
28 southeast corner of the northeast quarter of  
29 the northwest quarter of said Section 21;  
30 thence along the east line of said northeast  
31 quarter of the northwest quarter of Section  
32 21, north 00 degrees 51 minutes 55 seconds  
33 east, a distance of 890.80 feet to a set 5/8  
34 inch rebar, the TRUE POINT OF BEGINNING of  
35 the herein described courses; thence  
36 departing said east line north 89 degrees 08  
37 minutes 05 seconds west, a distance of 45.00  
38 feet to a set 5/8 inch rebar, from which a  
39 found 3/8 inch rebar bears south 89 degrees  
40 08 minutes 05 seconds east, a distance of  
41 18.1 feet; thence north 00 degrees 51 minutes  
42 55 seconds east, a distance of 489.20 feet to

1     a set 5/8 inch rebar, from which a standard  
2     aluminum monument, described in MoDNR  
3     document # 600-65595 and located per said  
4     survey filed as document # 750-26854, bears  
5     south 89 degrees 05 minutes 55 seconds east,  
6     a distance of 45.00 feet and a found ½ inch  
7     rebar with orange plastic cap marked "RLS  
8     1851" bears south 79 degrees 19 minutes 30  
9     seconds east, a distance of 16.1 feet; thence  
10    north 89 degrees 05 minutes 55 seconds west,  
11    a distance of 155.40 feet to a set 5/8 inch  
12    rebar; thence north 00 degrees 54 minutes 05  
13    seconds east, a distance of 53.80 feet to a  
14    set 5/8 inch rebar; thence north 89 degrees  
15    05 minutes 55 seconds west, a distance of  
16    409.29 feet to the east line of a tract of  
17    land conveyed to Loyd E. Groshong by  
18    instrument recorded in Deed Book 220 at page  
19    575 of the Lincoln County land records,  
20    marked by a set 5/8 inch rebar, from which a  
21    found 1 1/4 inch solid round rod bears north  
22    00 degrees 34 minutes 30 seconds east, a  
23    distance of 253.60 feet; thence along the  
24    east line of said Groshong tract, south 00  
25    degrees 34 minutes 30 seconds west, a  
26    distance of 53.80 feet to the section line  
27    between said Sections 16 and 21, marked by a  
28    set 5/8 inch rebar, the point of termination  
29    of the herein described courses, from which a  
30    found 7/8 inch O.D. iron pipe bears south 00  
31    degrees 34 minutes 30 seconds west, a  
32    distance of 7.55 feet and a 5/8 inch rebar  
33    with aluminum cap, described in MoDNR  
34    document # 600-65594 and located per said  
35    survey filed as document # 750-26854, bears  
36    north 89 degrees 05 minutes 55 seconds west,  
37    a distance of 710.45 feet.

38           2. In consideration for the conveyance in subsection 1 of  
39    this section, the Missouri department of natural resources is  
40    hereby authorized to receive via quitclaim deed property from  
41    Steve and Ellen Piacentini. The property to be conveyed to the  
42    department is more particularly described as follows:

43           Part of lands located in the County of  
44    Lincoln and the State of Missouri, lying in  
45    part of the southwest quarter of Section 16

1 and part of the northwest quarter of Section  
2 21, Township 49 North, Range 1 East of the  
3 Fifth Principal Meridian, being all that part  
4 south and west of the following described  
5 courses:

6 Commencing at a standard aluminum monument,  
7 described in MoDNR document # 600-65596 and  
8 located per survey filed as document # 750-  
9 26854 in the records of the Missouri  
10 Department of Natural Resources, marking the  
11 southeast corner of the northeast quarter of  
12 the northwest quarter of said Section 21;  
13 thence along the east line of said northeast  
14 quarter of the northwest quarter of Section  
15 21, north 00 degrees 51 minutes 55 seconds  
16 east, a distance of 890.80 feet to a set 5/8  
17 inch rebar, the TRUE POINT OF BEGINNING of  
18 the herein described courses; thence  
19 departing said east line north 89 degrees 08  
20 minutes 05 seconds west, a distance of 45.00  
21 feet to a set 5/8 inch rebar, from which a  
22 found 3/8 inch rebar bears south 89 degrees  
23 08 minutes 05 seconds east, a distance of  
24 18.1 feet; thence north 00 degrees 51 minutes  
25 55 seconds east, a distance of 489.20 feet to  
26 a set 5/8 inch rebar , from which a standard  
27 aluminum monument, described in MoDNR  
28 document # 600-65595 and located per said  
29 survey filed as document # 750-26854, bears  
30 south 89 degrees 05 minutes 55 seconds east,  
31 a distance of 45.00 feet and a found 1/2 inch  
32 rebar with orange plastic cap marked "RLS  
33 1851" bears south 79 degrees 19 minutes 30  
34 seconds east, a distance of 16.1 feet; thence  
35 north 89 degrees 05 minutes 55 seconds west,  
36 a distance of 155.40 feet to a set 5/8 inch  
37 rebar; thence north 00 degrees 54 minutes 05  
38 seconds east, a distance of 53.80 feet to a  
39 set 5/8 inch rebar; thence north 89 degrees  
40 05 minutes 55 seconds west, a distance of  
41 409.29 feet to the east line of a tract of  
42 land conveyed to Loyd E. Groshong by  
43 instrument recorded in Deed Book 220 at page  
44 575 of the Lincoln County land records,  
45 marked by a set 5/8 inch rebar, from which a  
46 found 1 1/4 inch solid round rod bears north  
47 00 degrees 34 minutes 30 seconds east, a  
48 distance of 253.60 feet; thence along the  
49 east line of said Groshong tract, south 00

1 degrees 34 minutes 30 seconds west, a  
2 distance of 53.80 feet to the section line  
3 between said Sections 16 and 21, marked by a  
4 set 5/8 inch rebar, the point of termination  
5 of the herein described courses, from which a  
6 found 7/8 inch O.D. iron pipe bears south 00  
7 degrees 34 minutes 30 seconds west, a  
8 distance of 7.55 feet and a 5/8 inch rebar  
9 with aluminum cap, described in MoDNR  
10 document # 600-65594 and located per said  
11 survey filed as document # 750-26854, bears  
12 north 89 degrees 05 minutes 55 seconds west,  
13 a distance of 710.45 feet.

14 3. The attorney general shall approve the form of the  
15 instrument of conveyance.

16 Section 3. 1. The governor is hereby authorized and  
17 empowered to sell, transfer, grant, and convey all interest in  
18 fee simple absolute in property owned by the state at Washington  
19 State Park to Rachel DeClue and Patricia Westoff. The property  
20 to be conveyed is more particularly described as follows:

21 Part of lands located in the County of  
22 Washington and the State of Missouri, lying  
23 in the west half of the northeast quarter of  
24 Section 29, Township 39 North, Range 3 East  
25 of the Fifth Principal Meridian, being all  
26 that part enclosed by the following described  
27 courses:

28 Commencing at a standard aluminum monument,  
29 described in MoDNR document # 600-66813 and  
30 located per survey filed as document # 750-  
31 26906 in the records of the Missouri  
32 Department of Natural Resources, marking the  
33 southeast corner of said west half of the  
34 northeast quarter of Section 29; thence north  
35 88 degrees 06 minutes 30 seconds west, a  
36 distance of 807.05 feet to a found 1 inch  
37 round rod (as called for in Deed Book 125 at  
38 page 61 of the land records of Washington  
39 County), lying within the right-of-way of  
40 Missouri Route 21; thence north 39 degrees 15  
41 minutes 30 seconds west, a distance of 711.15  
42 feet to a found 3/4 inch smooth round rod (as  
43 called for in Deed Book 125 at page 202 of

1 said land records); thence north 80 degrees  
2 28 minutes 30 seconds east, a distance of 7.0  
3 feet to the easterly right-of-way of said  
4 Route 21, marked by a set 5/8 inch rebar,  
5 being the TRUE POINT OF BEGINNING of the  
6 herein described courses; thence continuing  
7 north 80 degrees 28 minutes 30 seconds east,  
8 a distance of 413.00 feet to a set 5/8 inch  
9 rebar; thence south 14 degrees 20 minutes 00  
10 seconds east, a distance of 295.15 feet to a  
11 set 5/8 inch rebar; thence south 87 degrees  
12 00 minutes 00 seconds west, a distance of  
13 290.00 feet to said easterly right-of-way,  
14 from which a found t-post bears south 87  
15 degrees 00 minutes 00 seconds west, a  
16 distance of 7.7 feet; thence northwesterly  
17 along said easterly right-of-way to the true  
18 point of beginning.

19 2. In consideration for the conveyance in subsection 1 of  
20 this section, the Missouri department of natural resources is  
21 hereby authorized to receive via quitclaim deed property from  
22 Rachel Declue and Patricia Westoff. The property to be conveyed  
23 to the department is more particularly described as follows:

24 Part of lands located in the County of  
25 Washington and the State of Missouri, lying  
26 in the west half of the northeast quarter of  
27 Section 29, Township 39 North, Range 3 East  
28 of the Fifth Principal Meridian, being all  
29 that part north and east of the following  
30 described courses:

31 Commencing at a standard aluminum monument,  
32 described in MoDNR document # 600-66813 and  
33 located per survey filed as document # 750-  
34 26906 in the records of the Missouri  
35 Department of Natural Resources, marking the  
36 southeast corner of said west half of the  
37 northeast quarter of Section 29 and being the  
38 TRUE POINT OF BEGINNING of the herein  
39 described courses; thence south 87 degrees 37  
40 minutes 35 seconds west, a distance of 123.69  
41 feet to a found 1/2 inch rebar with yellow  
42 plastic cap marked "ELGIN PS 1682", per said  
43 document # 750-26906; thence north 47 degrees  
44 49 minutes 00 seconds west, a distance of

1       508.45 feet to a set 5/8 inch rebar; thence  
2       north 84 degrees 46 minutes 30 seconds west,  
3       a distance of 270.10 feet to a set 5/8 inch  
4       rebar; thence north 14 degrees 20 minutes 00  
5       seconds west, a distance of 295.15 feet to a  
6       set 5/8 inch rebar; thence south 80 degrees  
7       28 minutes 30 seconds west, a distance  
8       of 413.00 feet to the easterly right-of-way of  
9       Missouri Route 21, marked by a set 5/8 inch  
10       rebar , said rebar being the point of  
11       termination, from which a found 3/4 inch  
12       smooth round rod (as called for in Deed Book  
13       125 at page 202 of the land records of  
14       Washington County) bears south 80 degrees 28  
15       minutes 30 seconds west, a distance of 7.0  
16       feet and a found 1/2 inch rebar with yellow  
17       plastic cap marked "ELGIN PS 1682", per said  
18       document # 750-26906, bears north 39 degrees  
19       20 minutes 00 seconds west, a distance of  
20       110.90 feet.

21       3. The attorney general shall approve the form of the  
22       instrument of conveyance.

23       Section 4. 1. The governor is hereby authorized and  
24       empowered to sell, transfer, grant, and convey all interest in  
25       fee simple absolute in property owned by the state at Washington  
26       State Park to Oscar and Margaret Rulo. The property to be  
27       conveyed is more particularly described as follows:

28       Part of lands located in the County of  
29       Washington and the State of Missouri, lying  
30       in the west half of the northeast quarter of  
31       Section 29, Township 39 North, Range 3 East  
32       of the Fifth Principal Meridian, being all  
33       that part south and west of the following  
34       described courses:

35       Commencing at a standard aluminum monument,  
36       described in MoDNR document # 600-66813 and  
37       located per survey filed as document # 750-  
38       26906 in the records of the Missouri  
39       Department of Natural Resources, marking the  
40       southeast corner of said west half of the  
41       northeast quarter of Section 29; thence south  
42       87 degrees 37 minutes 35 seconds west, a  
43       distance of 123.69 feet to a found 1/2 inch

1       rebar with yellow plastic cap marked "ELGIN  
2       PS 1682", per said document # 750-26906,  
3       being the TRUE POINT OF BEGINNING of the  
4       herein described courses; thence north 47  
5       degrees 49 minutes 00 seconds west, a  
6       distance of 508.45 feet to a set 5/8 inch  
7       rebar; thence north 84 degrees 46 minutes 30  
8       seconds west, a distance of 270.10 feet to a  
9       set 5/8 inch rebar; thence south 87 degrees  
10       00 minutes 00 seconds west, a distance of  
11       290.00 feet to the point of termination at  
12       the easterly right-of-way of Missouri Route  
13       21, from which a found t-post bears south 87  
14       degrees 00 minutes 00 seconds west, a  
15       distance of 7.7 feet.

16               2. In consideration for the conveyance in subsection 1 of  
17       this section, the Missouri department of natural resources is  
18       hereby authorized to receive via quitclaim deed property from  
19       Oscar and Margaret Rulo. The property to be conveyed to the  
20       department is more particularly described as follows:

21               Part of lands located in the County of  
22       Washington and the State of Missouri, lying  
23       in the west half of the northeast quarter of  
24       Section 29, Township 39 North, Range 3 East  
25       of the Fifth Principal Meridian, being all  
26       that part north and east of the following  
27       described courses:

28       Commencing at a standard aluminum monument,  
29       described in MoDNR document # 600-66813 and  
30       located per survey tiled as document # 750-  
31       26906 in the records of the Missouri  
32       Department of Natural Resources, marking the  
33       southeast corner of said west half of the  
34       northeast quarter of Section 29 and being the  
35       TRUE POINT OF BEGINNING of the herein  
36       described courses; thence south 87 degrees 37  
37       minutes 35 seconds west, a distance of 123.69  
38       feet to a found 1/2 inch rebar with yellow  
39       plastic cap marked "ELGIN PS 1682", per said  
40       document # 750-26906; thence north 47 degrees  
41       49 minutes 00 seconds west, a distance of  
42       508.45 feet to a set 5/8 inch rebar; thence  
43       north 84 degrees 46 minutes 30 seconds west,  
44       a distance of 270.10 feet to a set 5/8 inch

1     rebar; thence north 14 degrees 20 minutes 00  
2     seconds west, a distance of 295.15 feet to a  
3     set 5/8 inch rebar; thence south 80 degrees  
4     28 minutes 30 seconds west, a distance of  
5     413.00 feet to the easterly right-of-way of  
6     Missouri Route 21, marked by a set 5/8 inch  
7     rebar, said rebar being the point of  
8     termination, from which a found 3/4 inch  
9     smooth round rod (as called for in Deed Book  
10    125 at page 202 of the land records of  
11    Washington County) bears south 80 degrees 28  
12    minutes 30 seconds west, a distance of 7.0  
13    feet and a found 1/2 inch rebar with yellow  
14    plastic cap marked "ELGIN PS 1682", per said  
15    document # 750-26906, bears north 39 degrees  
16    20 minutes 00 seconds west, a distance of  
17    110.90 feet.

18           3. The attorney general shall approve the form of the  
19    instrument of conveyance.

20           Section 5. 1. The director of the department of natural  
21    resources is hereby authorized and empowered to grant and convey  
22    certain land in Jefferson County described as follows:

23     Parcel 11: Part of a larger tract of 42.26  
24     acres located and being all that part of the  
25     South one-half of the northeast quarter of  
26     Section 20, Township 43 North, Range 5 East,  
27     in Jefferson County, Missouri and described  
28     as follows: Beginning at an iron pipe in the  
29     South line of the Northeast Quarter of said  
30     Section 20, being South 88 degrees 25 minutes  
31     East, distance 507.41 feet from the center of  
32     said Section 20; thence leaving the said  
33     South line of said Northeast Quarter of said  
34     Section 20, North 30 minutes East 159.11 feet  
35     to an iron pipe; thence North 88 degrees 25  
36     minutes East 588.47 feet to a point in the  
37     center-line of a branch from which an iron  
38     pipe bears South 88 degrees 25 minutes West,  
39     distance 146.66 feet; thence along the said  
40     center-line of said branch South 27 degrees  
41     02 minutes West 181.29 feet to a point from  
42     which an iron pipe bears South 88 degrees 25  
43     minutes West, distance 65.60 feet; thence  
44     leaving the said center-line of said branch  
45     and along the South line of said Northeast



1     Quarter of said Section 20 South 88 degrees  
2     25 minutes West 507.41 feet to the point of  
3     beginning, containing two (2) acres.

4     Also an easement 20 feet wide lying East of  
5     and South of the following described line:  
6     Beginning at a point located in the North  
7     line of the above described tract said point  
8     being South 88 degrees 25 minutes West 75  
9     feet more or less from the Northeast corner;  
10    thence North 28 degrees 48 minutes East 760  
11    feet, more or less to a point; thence South  
12    49 degrees 45 minutes East to the West right-  
13    of-way line of Romain Creek County Road.

14        2. Tammy L. Edwards shall have the right of first refusal  
15    to purchase the property described in subsection 1 of this  
16    section based on the fair market value of the property as  
17    determined by an appraiser contracted with by the department of  
18    natural resources. In the event that Tammy L. Edwards is unable  
19    or unwilling to purchase the property for the price determined by  
20    the department of natural resources, the department of natural  
21    resources shall then sell the property at a public auction under  
22    such terms and conditions as the department shall set.

23        3. The attorney general shall approve the form of the  
24    instrument of conveyance.

25           [54.261. 1. The county treasurer in  
26    counties of the first classification, not  
27    having a charter form of government and  
28    containing a portion of a city with a  
29    population of three hundred thousand or more,  
30    and in counties of the second, third and  
31    fourth classifications of this state, shall  
32    receive as compensation for services  
33    performed by the treasurer an annual salary  
34    based upon the assessed valuation of the  
35    county. The provisions of this section shall  
36    not permit or require a reduction in the  
37    amount of compensation being paid for the  
38    office of treasurer on January 1, 1997.

39           2. The amount of salary based upon

1 assessed valuation shall be computed  
2 according to the following schedule:

3	Assessed Valuation	Salary
4		
5	\$ 18,000,000 to 40,999,999	
6		\$21,460
7	41,000,000 to 53,999,999	
8		22,200
9	54,000,000 to 65,999,999	
10		23,680
11	66,000,000 to 85,999,999	
12		25,160
13	86,000,000 to 99,999,999	
14		26,640
15	100,000,000 to 130,999,999	
16		28,120
17	131,000,000 to 159,999,999	
18		29,600
19	160,000,000 to 189,999,999	
20		30,340
21	190,000,000 to 249,999,999	
22		30,710
23	250,000,000 to 299,999,999	
24		31,820
25	300,000,000 or more	
26		33,300

27 3. Two thousand dollars of the salary  
28 authorized in this section shall be payable  
29 to the treasurer only if the treasurer has  
30 completed at least twenty hours of classroom  
31 instruction each calendar year relating to  
32 the operations of the treasurer's office when  
33 approved by a professional association of the  
34 county treasurers or county collectors of  
35 Missouri unless exempted from the training by  
36 the professional association. The  
37 professional association approving the  
38 program shall provide a certificate of  
39 completion to each treasurer who completes  
40 the training program and shall send a list of  
41 certified treasurers to the county commission  
42 of each county. Expenses incurred for  
43 attending the training session may be  
44 reimbursed to the county treasurer in the  
45 same manner as other expenses as may be  
46 appropriated for that purpose.

47 4. The county treasurer in any county,  
48 other than a county of the first  
49 classification having a charter form of  
50 government or a county of the first

1 classification not having a charter form of  
2 government and not containing any part of a  
3 city with a population of three hundred  
4 thousand or more, shall not, except upon  
5 two-thirds vote of all the members of the  
6 commission, receive an annual compensation in  
7 an amount less than the total compensation  
8 being received for the office of county  
9 treasurer in the particular county for  
10 services rendered or performed on the date  
11 the salary commission votes.

12 5. In the event of a vacancy in the  
13 office of treasurer in any county except a  
14 county of the first classification with a  
15 charter form of government, when there is no  
16 deputy treasurer, the county commission shall  
17 appoint a qualified acting treasurer until  
18 such time as the vacancy is filled by the  
19 governor pursuant to section 105.030, RSMo.]

20 [139.052. 1. The governing body of any  
21 county may by ordinance or order provide for  
22 the payment of all or any part of current and  
23 delinquent real property taxes, in such  
24 installments and on such terms as the  
25 governing body deems appropriate.  
26 Additionally, the county legislative body may  
27 limit the right to pay such taxes in  
28 installments to certain classes of taxpayers,  
29 as may be prescribed by ordinance or order.  
30 Any delinquent taxes shall bear interest at  
31 the rate provided by section 140.100, RSMo,  
32 and shall be subject to the fees provided by  
33 law.

34 2. The county official charged with the  
35 duties of the collector shall issue receipts  
36 for any installment payments.

37 3. Installment payments made at any  
38 time during a tax year shall not affect the  
39 taxpayer's right to protest the amount of  
40 such tax payments under applicable provisions  
41 of law.

42 4. Subsection 1 of this section shall  
43 not apply to payment for real property taxes  
44 by financial institutions, as defined in  
45 section 381.410, RSMo, who pay tax  
46 obligations which they service from escrow  
47 accounts, as defined in Title 24, Part 3500,  
48 Section 17, Code of Federal Regulation, as  
49 amended.]

1           [139.053. 1. The governing body of any  
2 county, excluding township counties, may by  
3 ordinance or order provide for the payment of  
4 all or any part of current real and personal  
5 property taxes which are owed, at the option  
6 of the taxpayer, on an annual, semiannual or  
7 quarterly basis at such times as determined  
8 by such governing body.

9           2. The ordinance shall provide the  
10 method by which the amount of property taxes  
11 owed for the current tax year in which the  
12 payments are to be made shall be estimated.  
13 The collector shall submit to the governing  
14 body the procedures by which taxes will be  
15 collected pursuant to the ordinance or order.  
16 The estimate shall be based on the previous  
17 tax year's liability. A taxpayer's payment  
18 schedule shall be based on the estimate  
19 divided by the number of pay periods in which  
20 payments are to be made. The taxpayer shall  
21 at the end of the tax year pay any amounts  
22 owed in excess of the estimate for such year.  
23 The county shall at the end of the tax year  
24 refund to the taxpayer any amounts paid in  
25 excess of the property tax owed for such  
26 year. No interest shall be paid by the  
27 county on excess amounts owed to the  
28 taxpayer. Any refund paid the taxpayer  
29 pursuant to this subsection shall be an  
30 amount paid by the county only once in a  
31 calendar year.

32           3. If a taxpayer fails to make an  
33 installment payment of a portion of the real  
34 or personal property taxes owed to the  
35 county, then such county may charge the  
36 taxpayer interest on the amount of property  
37 taxes still owed for that year.

38           4. Any governing body enacting the  
39 ordinance or order specified in this section  
40 shall first agree to provide the county  
41 collector with reasonable and necessary funds  
42 to implement the ordinance or order.

43           5. Subsection 1 of this section shall  
44 not apply to payment for real property taxes  
45 by financial institutions, as defined in  
46 section 381.410, RSMo, who pay tax  
47 obligations which they service from escrow  
48 accounts, as defined in Title 24, Part 3500,  
49 Section 17, Code of Federal Regulation, as  
50 amended.]

1           [140.200. When more than one tract or  
2 lot belonging to the same person is for sale  
3 at the same time, in the same municipal  
4 corporation or township, a part of one of the  
5 tracts or lots shall be offered, first for  
6 the payment of the whole sum due from the  
7 owner on all the delinquent lands or lots.  
8 If no person bids off a part of the tract or  
9 lot for the sum required, the tract or lot  
10 shall then be offered to the highest bidder  
11 for cash, and if any amount yet remains due,  
12 or if no person bids for a part or all of one  
13 tract or lot, each of the other tracts or  
14 lots shall be offered in like manner until  
15 the required sum is realized. If no one bids  
16 upon a part or all of said tracts or lots  
17 separately, enough to pay the amount due,  
18 then the whole of the tracts and lots shall  
19 be offered together and sold to pay the  
20 taxes, penalty, interest and costs thereon.  
21 This section shall be construed directory in  
22 character and a failure to comply therewith  
23 shall not of itself invalidate any sale.]

24           [140.210. When less than the whole of  
25 any tract of land shall be sold, the quantity  
26 sold shall be in a square form, as near as  
27 practicable, at the most northwesterly corner  
28 of the tract, and when less than the whole of  
29 any in-lot or out-lot of any city or town  
30 shall be sold, the part sold shall extend  
31 from the main or principal street, road or  
32 alley, forming the most convenient front to  
33 such lot, to the rear of such lot, and so as  
34 to bound the same by lines as nearly parallel  
35 with the outlines of such lot as  
36 practicable.]

37           [140.390. 1. Any person claiming an  
38 undivided part of any land sold for taxes may  
39 redeem the same on paying such proportion of  
40 the purchase money, interest, penalty and  
41 subsequent taxes as he shall claim of the  
42 land sold.

43           2. Any person claiming an undivided  
44 share in any land out of which an undivided  
45 part shall have been sold for taxes, may  
46 redeem his undivided share by paying such  
47 portion of the purchase money, interest,  
48 penalty and subsequent taxes as he claims of

1 the land sold.

2 3. Any person claiming a specific part  
3 of any lands sold for taxes may redeem his  
4 specific part by paying such proportion of  
5 the purchase money, interest, penalty and  
6 subsequent taxes as his quantity of ground  
7 shall bear to the whole quantity sold.

8 4. Any person claiming a specific part  
9 of any lands out of which an undivided part  
10 shall have been sold for taxes charged on the  
11 whole tract or lot, may redeem his specific  
12 part by paying such proportion of purchase  
13 money, interest, penalty and subsequent taxes  
14 as his quantity of ground shall bear to the  
15 whole quantity taxed.]

16 [140.400. In every case where a partial  
17 redemption is asked for, pursuant to section  
18 140.390, the county collector, upon the  
19 application of the redemptioner, after notice  
20 to the holder of the certificate, shall  
21 determine the proportion to be paid by the  
22 party applying to redeem, and his decision  
23 shall be final thereon. For his services in  
24 stating the proportion, the redemptioner  
25 shall pay him fifty cents; and in every case  
26 of a partial redemption, pursuant to said  
27 section, the quantity sold shall be reduced  
28 in proportion to the amount paid on such  
29 partial redemption, and the county collector  
30 shall convey accordingly.]